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## COFRS ACCOUNTING MODEL

### AHEC LONG BILL TRANSFER

*Used to record payment of funds to AHEC by its constituent institutions per the Long Bill.  
This presentation must be achieved, minimally, each quarter if material.*

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

#### AHEC TRANSFERS:

Payment of funds to AHEC per the Long Bill.

#### COFRS JOURNAL ENTRY CODING

BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR
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#### INSTITUTION = EXPENDITURE ENTRY

1	Defaulted Bank Code Any Either Current Unrestricted Fund Appropriated Expend., if from Fund 310 NonAppropriated Expend., if from Fund 311 Nonappropriated Revenue **Mandatory Transfers Outside System** Expenditure OT Exempt AHEC Constituents Long Bill Higher Educ Fund Transfers	N/A	31X/GXX	LBA NAP XXX	9050**	22	ABGF 7800	N/A	\$500
2	Defaulted Bank Code Current Unrestricted Exempt Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash Advance-Other-Cash Funded Activity	1001	31X/GXX	N/A	N/A	01	1100	1004	\$500

#### AHEC = REVENUE ENTRY

1	Defaulted Bank Code Current Unrestricted NonExempt Fund Current Unrestricted Exempt Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash Advance-Other-Cash Funded Activity	1001	310/GMA 311/GMA	N/A	N/A	01	1100	1004	\$500
2	Defaulted Bank Code Current Unrestricted NonExempt Fund Current Unrestricted Exempt Fund Appropriated Revenue Mandatory Transfers Outside System Revenue OT Exempt AHEC Constituents Long Bill Exempt Higher Educ Fund Transfers	N/A	310/GMA 311/GMA	GLW	9050	31	ABGF 9400	N/A	\$500

\*\* Institutions may record this expenditure differently on their financial systems/statements.  
If they choose to do so, a presentation entry must be displayed on the Exhibit J.